

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, SCHEDULE 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3 **U.K.**

Section 10

ELIGIBLE DEVELOPING COUNTRIES

PART 1 **U.K.**

INTRODUCTION

- 1 For the purposes of section 10—
- (a) a country or territory is an “eligible developing country” if it is listed in Part 2 or Part 3 of this Schedule;
 - (b) a country or territory is a “least developed country” if it is listed in Part 2 of this Schedule.

Commencement Information

11 Sch. 3 para. 1 in force at 23.1.2019 by S.I. 2019/69, reg. 2

PART 2 **U.K.**

LEAST DEVELOPED COUNTRIES

Commencement Information

12 Sch. 3 Pt. 2 in force at 23.1.2019 by S.I. 2019/69, reg. 2

Afghanistan
Angola
Bangladesh
Benin
Bhutan
Burkina Faso
Burundi
Cambodia
Congo (Democratic Republic)
Djibouti
East Timor

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Eritrea

Ethiopia

Gambia (The)

Guinea

Guinea-Bissau

Haiti

Kiribati

Laos

Lesotho

Liberia

Madagascar

Malawi

Mali

Mauritania

Mozambique

[^{F2}Myanmar]

Nepal

Niger

Rwanda

Sao Tome and Principe

Senegal

Sierra Leone

Solomon Islands

Somalia

South Sudan

Sudan

Tanzania

Togo

Tuvalu

Uganda

Vanuatu

Yemen

Zambia

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Textual Amendments

- F1** Words in Sch. 3 Pt. 2 omitted (31.12.2020) by virtue of [The Trade Preference Scheme \(EU Exit\) Regulations 2020 \(S.I. 2020/1438\)](#), regs. 1(2), **30(a)(ii)** (with reg. 1(4)); S.I. 2020/1643, reg. 2, Sch.
- F2** Word in Sch. 3 Pt. 2 substituted (31.12.2020) by [The Trade Preference Scheme \(EU Exit\) Regulations 2020 \(S.I. 2020/1438\)](#), regs. 1(2), **30(a)(i)** (with reg. 1(4)); S.I. 2020/1643, reg. 2, Sch.

PART 3 **U.K.**

OTHER ELIGIBLE DEVELOPING COUNTRIES

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Commencement Information

- I3** Sch. 3 Pt. 3 in force at 23.1.2019 by [S.I. 2019/69](#), reg. 2

[^{F3}Algeria]

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Bolivia

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Cape Verde

Congo

Cook Islands

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India

Indonesia

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Kyrgyzstan

Micronesia

F4

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Mongolia

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F5

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F4

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Nigeria

Niue

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Pakistan

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Philippines

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Sri Lanka

Syria

Tajikistan

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F4

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Uzbekistan

F6

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F4

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Textual Amendments

- F3** Word in Sch. 3 Pt. 3 added (31.12.2020) by [The Trade Preference Scheme \(EU Exit\) Regulations 2020 \(S.I. 2020/1438\)](#), regs. 1(2), **30(b)(i)** (with reg. 1(4)); S.I. 2020/1643, reg. 2, Sch.
- F4** Words in Sch. 3 Pt. 3 omitted (1.1.2022) by virtue of [The Customs \(Miscellaneous Provisions\) \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/1489\)](#), regs. 1, **16(2)(a)**
- F5** Words in Sch. 3 Pt. 3 omitted (31.12.2020) by virtue of [The Trade Preference Scheme \(EU Exit\) Regulations 2020 \(S.I. 2020/1438\)](#), regs. 1(2), **30(b)(ii)** (with reg. 1(4)); S.I. 2020/1643, reg. 2, Sch.
- F6** Words in Sch. 3 Pt. 3 omitted (19.6.2023) by virtue of [The Trade Preference Scheme \(Developing Countries Trading Scheme\) Regulations 2023 \(S.I. 2023/561\)](#), regs. 1(2), **27** (with reg. 1(4))

PART 4 **U.K.**

POWER TO AMEND PARTS 2 AND 3

- 2 (1) The Secretary of State may by regulations add countries or territories to or remove them from a list in Part 2 or 3 if the Secretary of State is satisfied that—
- in the case of the list in Part 2, the country or territory has become, or ceased to be, a least developed country or territory;
 - in the case of the list in Part 3, the country has become, or ceased to be, a country or territory that is similarly situated to the other countries and territories listed in Part 3, in terms of its economic characteristics.
- (2) In determining whether a country or territory has become or ceased to be a least developed country or territory, the Secretary of State must have regard to its classification by the United Nations.
- (3) In determining whether a country or territory has become or ceased to be similarly situated to the other countries and territories listed in Part 3, the Secretary of State must have regard, among other things, to its classification by the World Bank.
- (4) The Secretary of State may by regulations amend a list in Part 2 or 3 to reflect a change in the name of a country or territory.

Commencement Information

- I4** Sch. 3 para. 2 in force at 23.1.2019 by [S.I. 2019/69](#), reg. 2

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